States [*vide* articles 270 and 280 (3) (*a*) of the Constitution] and

(ii) the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India [*vide* article 280 (3) (*b*) read with Article 275 of the Constitution].

At present, 50 per cent of the divisible net proceeds of income-tax (other than Corporation Tax) is assigned to the States and distributed among them in the following percentage ratios: Assam—3; Bihar—12·5; Bombay—21; Madhya Pradesh—6; Madras—17·5; Orissa—3; Punjab—5·5; Uttar Pradesh—18; and West Bengal—13·5.

Seven out of the eight Part B States are also now entitled to Share in the proceeds of the income-tax along with the nine Part A States.

Various bases have been suggested for allocating income-tax:

(i) the *collection* of income-tax in the various States;
(ii) the amount of income-tax realised in respect of incomes, wherever earned, of individuals *resident* in the different States;
(iii) the collection of income-tax in the various States adjusted with reference to the *origin* of the income;
(iv) the relative *population* of each State;
(v) the relative volume of *industrial labour* in each State;
(vi) the *needs* of the different States according to various criteria; and
(vii) different combinations of the above factors.

Claims are advanced for grants-in-aid on the basis of needs for balancing the budget, for bringing up the level of administration and raising the standard of social services in certain States and backward regions, for implementing some of the Directive Principles of the Constitution, for economic development, for bearing special additional burdens or dealing with disabilities consequent upon partition, etc., etc.

Further points which arise with respect to grants-in-aid are whether the grants should be general or specific, conditional or unconditional.

Before making their recommendations, the Finance Commission would welcome the views of all who may have made a study of these questions. The views may be set forth in a written memorandum and sent to the Secretary, Finance Commission, Faridkot House, Lytton Road, New Delhi, on or before April 15, 1952.

Finance Commission, Government of India.

New Delhi, February 19, 1952.

Dated 24th March 1952.

Addenda and Corrigenda Slip to the Mysore Service Regulations.

Page 156. Article 479.

No. FI. (B) 6566-6646—L.F.A. 67-51-4. Insert the following as exception No. 4 to Article 479 :—

"Sub-Assistant Conservators of Forest placed in charge of Forest Divisions are permitted to travel in Second Class even though the salary drawn by them when placed in charge of Forest Divisions is less than Rs. 300 (Rupees three hundred only) per month.

(Government Order No. A.F. 10794-95—Ft. 7-51-20, dated the 3rd March 1952—Financial Communication No. 6536, dated the 4th March 1952).

M. SHAMANNA,
Secretary to Government,
Finance Department.

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LAW SECRETARIAT

Dated 28th March 1952.

No. 6236—Cts. 215.51-4 In exercise of the powers conferred by Section 57 of the Mysore Insolvency Act, 1925, His Highness the Maharaja of Mysore, is pleased to appoint Sri M. R. Puttaswamy, B.A., B.L., Pleader, Chikmagalur to be the Official Receiver for the Chikmagalur District for the remaining period of the term of appointment specified in Government Notification No. 4518—Cts. 146-50-4, dated 29th December 1950, *viz.*, up to 2nd January 1954, *vice* Sri B. K. Narasimha Murthy, B.A., B.L., resigned.

By Order of His Highness the Maharaja,
N. R. JAYA RAO,
Secretary to Government,
Law Department.

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PUBLIC WORKS SECRETARIAT

No. P.W. 10589-93—K.R.S. 1-51-55, dated 25th March 1952.

Whereas it appears to His Highness the Maharaja of Mysore that the undermentioned lands situated in Yeragenahalli Village, Maddur Taluk, Mandya District, are needed for a public purpose, to wit, for a hikkal to feed Survey Nos. 75 and 78 of Yeragenahalli Village; notice to that effect is hereby given to all whom it may concern, in accordance with the provisions of Section 4 (1) of the Land Acquisition Act of 1894, as amended by the Land Acquisition Amendment Act No. I of 1927, and His Highness the Maharaja hereby authorises the Deputy Commissioner and his subordinates and also the Special Land Acquisition Officer, Visvesvaraya Canal Works, Mandya, to exercise the powers conferred by Section 4 (2) of the Act. Under sub-section (4) of Section 17 of the Land Acquisition Act of 1894, as amended by Act No. I of 1927, His Highness the Maharaja directs that in view of the urgency of the case, the provisions of Section 5-A of the Act shall not apply to the acquisition of the lands noted below.

Mandya District, Maddur Taluk, Athagur Hobli, Yeragenahalli Village.

Dry Survey No. 77—1, in the khate and anubhava of Lingaiah bin Kodi Gowda and bounded on the North by part of Survey No. 77—1, South by part of Survey No. 77—1, East by Survey No. 95, and West by Survey No. 77—1, the area required being 3¼ guntas dry, assessed at Re. 0—2—0.

Dry Survey No. 77—2, in the khate and anubhava of Made Gowda bin Sidde Gowda and bounded on the North by part of Survey No. 77—2, South by part of Survey No. 77—2, East by Survey No. 77—1, and West by Survey No. 78, the area required being 1 gunta dry, assessed at Re. 0—1—0.

Dry Survey No. 95—2, in the khate and anubhava of Kale Gowda's son Kanna and bounded on the North by Survey No. 95—4, South by part of Survey No. 95—2, East by part of Survey No. 95—2, and West by Survey No. 77, the area required being 1 gunta dry, assessed at Re. 0—1—0.

Dry Survey No. 95—4, in the khate and anubhava of Chikkamanche gowdara Madegowda and bounded on the North by part of Survey No. 95—4, South by Survey No. 95—2, East by part of Survey No. 95—4, and West by Survey No. 77, the area required being 1 gunta, assessed at Re. 0—1—0.

No. P.W. 10589-93—K.R.S. 1-51-55, dated 25th March 1952.

Under Section 6 of the Land Acquisition Act of 1894, as amended by the Land Acquisition Amendment Act No. I of 1927, His Highness the Maharaja of Mysore declares that the lands measuring 6¼ guntas be the same a little more or less, are needed for a public purpose, to wit, for a hikkal to feed Survey Nos. 75 and 78 of Yeraganahalli Village; and under Sections 4 and 7 of the same Act, the Assistant Commissioner in charge of the Special Land Acquisition Office, Visvesvaraya Canal Works, Mandya, is appointed to perform the functions of a Deputy Commissioner under the Act and directed to take orders for the acquisition of the said lands. Under sub-section (1) of Section 17 of the Act, His Highness the Maharaja further directs that the possession of the said lands may be taken on the expiry of fifteen days from the date of publication of the notice mentioned in Section 9 (1) of the Act. A plan of the lands is kept in the Office of the Special Land Acquisition Officer, Visvesvaraya Canal Works, Mandya and may be inspected at any time during office hours.

Mandya District, Maddur Taluk, Athagur Hobli, Yeraganahalli Village.

Dry, Survey No. 77—1, in the khate and anubhava of Lingaiah bin Kodigowda and bounded on the North by Part of Survey No. 77—1, South by part of Survey No 77—1, East by Survey No. 95 and West by Survey No. 77—2, the area required being 3¼ guntas, dry, assessed at Re. 0—2—0.

Dry, Survey No. 77—2, in the khate and anubhava of Madegowda bin Siddegowda and bounded on the North by part of Survey No. 77—2, South by part of Survey No. 77—2, East by Survey No. 77—1, and West by Survey No 78, the area required being 1 gunta, dry, assessed at Re. 0—1—0.